

general use. No clerk, deputy or other clerk shall receive any other fee, remuneration, or gift of any kind for performing a marriage ceremony not authorized herein.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1966.

Approved April 29, 1966.

CHAPTER 297

(House Bill 466)

AN ACT to repeal and re-enact, with amendments, Section 280(n) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," ~~broadening~~ AMENDING the provisions for exclusion of CERTAIN combat pay from gross income for income tax purposes, and conforming such provisions in certain respects to the Federal exclusion provisions IN THE INTERNAL REVENUE CODE.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 280(n) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Income Taxes," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

280.

(n) **Payments up to fifteen hundred dollars (\$1,500.00) received during each current calendar year** *For all taxable years beginning after December 31, 1965, compensation received as members of the armed forces of the United States, the United States Maritime Service, United States Merchant Marine Cadet Corps, United States Merchant Marine, United States Public Health Service Commissioned Officers Corps and the Commissioned Officers Corps of the United States Coast and Geodetic Survey by residents of this State on active duty with these branches of service [.] , for any month during any part of which such member—*

- 1. Served in a combat zone during an induction period, or*
- 2. Was hospitalized as a result of wounds, disease, or injury incurred while serving in a combat zone during an induction period; but this paragraph 2 shall not apply for any month during any part of which there are no combatant activities in any combat zone as determined for purposes of Section 112 of the Federal Internal Revenue Code.*

*For purposes of this subsection, the meaning of the terms "Combat Zone," "Compensation" and "Induction Period" shall be as in Section 112 of the Federal Internal Revenue Code. PERIOD AND TO WHAT-
EVER EXTENT IS ALLOWED AND SPECIFIED UNDER THE
PROVISIONS OF SECTION 112 OF THE FEDERAL INTERNAL
REVENUE CODE (USCA, TITLE 26, SECTION 112, AS
AMENDED FROM TIME TO TIME). [The exclusion herein pro-*